Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A manufacturing method of a magnetic recording medium comprising:

a resist layer processing step of processing a resist layer of an object to be processed in a predetermined pattern, in the object a continuous recording layer, a first mask layer, a second mask layer, and the resist layer being formed on a surface of a substrate in that order;

~~a mask layer processing step of processing the mask layer in the pattern based on the resist layer;~~

a second mask layer processing step of processing the second mask layer in the pattern based on the resist layer;

a resist layer removal step of removing the resist layer on the second mask layer completely and processing the first mask layer in the pattern based on the second mask layer; and

a continuous recording layer processing step of processing the continuous recording layer in the pattern by dry etching based on the first mask layer to divide the continuous recording layer into a number of divided recording elements, wherein

the second mask layer having a lower etching rate in the resist layer removal step than that of the first mask layer;

the first mask layer having a lower etching rate in the continuous recording layer processing step than that of the continuous recording layer; and

the resist layer removal step is performed before the continuous recording layer processing step.

2. (Currently Amended) The manufacturing method of a magnetic recording medium according to claim 1, wherein:

~~the mask layer includes a layer having a lower etching rate in the continuous recording layer processing step than that of the continuous recording layer; and~~

the first mask layer is formed to be thinner than the continuous recording layer.

3. (Currently Amended) The manufacturing method of a magnetic recording medium according to claim 2, wherein

the first mask layer ~~of the mask layer, which has the lower etching rate in the continuous recording layer processing step than that of the continuous recording layer,~~ has a thickness t that satisfies $3 \leq t \leq 15$ nm.

4. (Currently Amended) The manufacturing method of a magnetic recording medium according to claim 2, wherein

the first mask layer ~~of the mask layer, which has the lower etching rate in the continuous recording layer processing step than that of the continuous recording layer,~~ has a thickness t that satisfies $3 \leq t \leq 10$ nm.

5. (Currently Amended) The manufacturing method of a magnetic recording medium according to claim 2, wherein

the first mask layer ~~of the mask layer, which has the lower etching rate in the continuous recording layer processing step than that of the continuous recording layer,~~ is made of diamond like carbon.

6. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

the continuous recording layer processing step processes the continuous recording layer by ion beam etching.

7.-8. (Canceled)

9. (Currently Amended) The manufacturing method of a magnetic recording medium according to ~~claim 8,~~ claim 1, wherein

the resist layer removal step removes the resist layer and processes the first mask layer by employing reactive ion etching which uses one of oxygen and ozone as a reactive gas.

10. (Currently Amended) The manufacturing method of a magnetic recording medium according to ~~claim 7,~~ claim 1, wherein

the second mask layer on the first mask layer is removed completely in the continuous recording layer processing step.

11. (Currently Amended) The manufacturing method of a magnetic recording medium according to ~~claim 7,~~ claim 1, wherein

the second mask layer is formed of a silicon-based material that comprises at least one of silicon or a silicon compound.

12. (Currently Amended) The manufacturing method of a magnetic recording medium according to ~~claim 7,~~ claim 1, wherein

the second mask layer processing step processes the second mask layer by employing reactive ion etching which uses a fluorinated gas as a reactive gas.

13. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

the resist layer processing step processes the resist layer by imprinting.

14. (Previously Presented) The manufacturing method of a magnetic recording medium according to claim 1, wherein

a plurality of objects to be processed are simultaneously processed.

15. (Canceled)

16. (Withdrawn) A manufacturing apparatus of a magnetic recording medium, comprising: a processing device for performing the manufacturing method of a magnetic recording medium according to claim 1; and a holder for simultaneously holding a plurality of objects to be processed, wherein

the manufacturing device is configured to process the plurality of objects to be processed simultaneously.

17. (Withdrawn) The manufacturing apparatus of a magnetic recording medium according to claim 16, wherein

an ion beam etching device for processing the continuous recording layer is provided.